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OFFICIAL GAZETTE

GOVERNMENT OF GOA

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EXTRAORDINARY

No. 6

GOVERNMENT OF GOA

Department of Revenue

Order

35/4/2016-RD

1. Government Order No. 35/4/2016-RD dated 30-03-2017, published in the Official Gazette, Extraordinary, Series I No. 52 dated 31-03-2017.
2. Government Order No. 35/01/03/2018-RD/1029 dated 31-05-2018, published in the Official Gazette, Series I No. 10 dated 07-06-2018.
3. Order No. 35/4/2016-RD dated 14-11-2019, published in the Official Gazette, Series I No. 35 dated 28-11-2019.

In exercise of the powers conferred by clause (a) of sub-section (1) of section 9 of the Indian Stamp Act, 1899 (Act 2 of 1899), as in force in the State of Goa, read with section 21 of the General Clauses Act, 1897 (10 of 1897) the Government Order No. 35/4/2016-RD dated 30-03-2017 published in the Official Gazette, Extraordinary, Series I No. 52 dated 31-03-2017 (hereinafter referred to as the Principal Order) the Government of Goa hereby further amends as follows, namely:—

In the principal Order, for clause (i), the following clause shall be substituted, namely:—

(i) reduce the stamp duty chargeable on conveyance (not being a transfer charged or exempted under article No. 62) so far as it relates to immovable property, which is presently specified in article 22 (b) of Schedule I-A to the said Act, to the scale as specified hereunder:—

(a) where the amount or value of the consideration for such conveyance as set forth therein exceeds Rs. 600/- but does not exceed rupees fifty lakhs, the stamp duty shall be 3%;

(b) where the amount or value of the consideration for such conveyance as set forth therein exceeds rupees fifty lakhs but does not exceed rupees seventy-five lakhs, the stamp duty shall be 4%;

(c) where the amount or value of the consideration for such conveyance as set forth therein exceeds rupees seventy-five lakhs but does not exceed rupees one crore, the stamp duty shall be 4.5%;

(d) where the amount or value of the consideration for such conveyance as set forth therein exceeds rupees one crore but does not exceed rupees five crore, the stamp duty shall be 5%;

(e) where the amount or value of the consideration for such conveyance as set

forth therein exceeds rupees five crore, the stamp duty shall be 6%:

“Provided that in case of subsequent conveyance of land, between the same parties, within a span of one year from the date of execution of earlier conveyance, and such land is adjacent to the land which is a subject matter of earlier conveyance, then the stamp duty chargeable on subsequent conveyance shall be calculated taking into consideration the land which is a subject matter of earlier conveyance”.

This order shall come into force on the date of its publication in the Official Gazette.

This issues with the concurrence of Finance (Revenue & Control) Department vide U. O. No. 2201 dated 11-10-2022.

By order and in the name of the
Governor of Goa.

Sandeep Gawde, Under Secretary, Revenue-I.

Porvorim, 12th October, 2022.

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